

2021

CERTIFICATE
To the Clerk of Nemaha, State of Kansas
We, the undersigned, officers of
Seneca

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority	Amount of 2020	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
Table of Contents:		Page		
Computation to Determine Limit for 2021		No.		
Allocation of MVT, RVT, 16/20M Veh Tax				
Schedule of Transfers				
Statement of Indebtedness				
Statement of Lease-Purchases				
Computation to Determine State Library Grant				
Fund				
K.S.A.				
General	12-101a	8	1,340,040	621,900
Debt Service	10-113	9		
Library	12-1220	9	147,981	128,843
Fire Equipment	12-110a	10	54,934	24,532
Industrial Development	12-1617h	10	217,495	24,532
Special Highway		11	46,434	
Fire Truck		11	366,834	
Airport		12	11,616	
Special Parks & Recreation		12	79,395	
Ambulance		13	8,729	
Meter Deposit		13	56,435	
Pool Debt Service		14	2,624,572	
Special Parks Improvement		14	859	
Convention & Tourism		15	39,379	
Cemetery Trust		15	2,393	
Law Enforcement		16	4,929	
Water Utility		17	668,788	
Electric Utility		18	6,753,251	
Sewer Utility		19	909,789	
Swimming Pool		20	107,697	
Non-Budgeted Funds-A		21		
Totals		XXXXXX	13,441,550	799,807
Budget Summary		21		
Neighborhood Revitalization Rebate		22		

County Clerk's Use Only
24,546,516
Nov 1, 2020 Total
Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

844,612
NO

Assisted by: _____

Address: _____

Email: _____

Attest: Aug 13, 2020

Mary Kay Schultze
County Clerk

Alicia Leckey Joe Mitchell
Kylee Juckewitz
Miguel Angel
Governing Body

CPA Summary

To the Clerk of Nemaha, State of Kansas

Seneca

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

Tax Lid Limit (from Computation Tab)	844,612
Does the City need to hold an election?	NO
Assisted by:	
Address:	
Email:	
Attest: _____, 2020	
County Clerk	Governing Body

CPA Summary

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 778,831
2. Library levy in 2020 budget	- \$ 125,475
Other tax entity levy in 2020 budget	- \$ 0
3. Net tax levy	\$ 653,356

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	150,622	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	226,935	
5b. Personal property 2019	-	288,556	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	61,351	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		211,973	
11. Total estimated valuation July 1, 2020		24,543,698	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0087	
13. Percentage adjustment increase (12 times 3)	+	\$ 5,692	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 11,760	
16. Total Percentage Adjustments		\$ 17,452	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u>0</u>
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	<u>0</u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	<u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	<u>0</u>
23. Law enforcement expenses - 2021 budget:	+		<u>491,000</u>
Law enforcement expenses - 2020 budget:	-		<u>466,000</u>
CPI adjustment	1.80%		<u>8,388</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>16,612</u>
24. Fire protection expenses - 2021 budget:	+		<u>75,112</u>
Fire protection expenses - 2020 budget:	-		<u>45,936</u>
CPI adjustment	1.80%		<u>827</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>28,349</u>
25. Emergency medical expenses - 2021 budget:	+		<u>0</u>
Emergency medical expenses - 2020 budget:	-		<u>0</u>
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>44,961</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library Levy - 2021 budget:	+	<u>128,843</u>
Other tax entity levy - 2021 budget:	+	<u>0</u>
Other tax entity levy - 2021 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>128,843</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>844,612</u>

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	602,810	
2018 Tax Levy (Less Levy for other Governmental Units)	615,833	None
2019 Tax Levy (Less Levy for other Governmental Units)	643,478	None
2020 Tax Levy (Less Levy for other Governmental Units)	653,324	None

Average Tax Levy (last three years)	637,545	
CPI Adjustment	11,476	
Average Tax Levy Adjusted by CPI	649,021	

2021 Total Tax Levy (Less Levy for Other Governmental Units)	671,082	
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Exemption from Election Requirement **No**

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Lost Valuation Test

Assessed Valuation Loss	0	
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2021 Tax Levy (Less Levy for other Governmental Units)	671,082.000	
2020 Tax Levy (Less Levy for other Governmental Units)	653,324.000	
Change in Levy	17,758	

CPI Adjustment		11,760
2021 Mill Rate (Less Mills for other Governmental Units)	671,082.000	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		11,760

Exemption from Election Requirement **No**

Seneca

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	607,449	73,529	932	622	17,817	89
Debt Service						
Library	125,475	15,188	193	129	3,680	18
Fire Equipment	23,909	2,894	37	24	701	3
Industrial Development	21,998	2,663	34	23	645	3
TOTAL	778,831	94,274	1,196	798	22,843	113

County Treas Motor Vehicle Estimate 94,274
 County Treas Recreational Vehicle Estimate 1,196
 County Treas 16/20M Vehicle Estimate 798
 County Treas Commercial Vehicle Tax Estimate 22,843
 County Treas Watercraft Tax Estimate 113

Motor Vehicle Factor 0.12105
 Recreational Vehicle Factor 0.00154
 16/20M Vehicle Factor 0.00102
 Commercial Vehicle Factor 0.02933
 Watercraft Factor 0.00015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Water Utility	Capital Improvement	83,138	81,838	85,538	12-1, 118
Electric Utility	Capital Improvement		280,000	300,000	12-1, 118
Sewer Utility	Capital Improvement	57,300	55,300	54,300	12-1, 118
Pool Capital Improve	Capital Improvement		348,098	400,708	12-1, 118
Pool Capital Improve	Swimming Pool		50,000	50,000	12-1, 117
3rd Street Project Fund	General Fund	-	-	37,031	10-117a
	Totals	140,438	815,236	927,577	
	Adjustments				
	Adjusted Totals	140,438	815,236	927,577	

***Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Transfer to equipment reserve fund. To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. Transfer to capital improvements fund. Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. Transfer to street and highway fund. Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. Transfer from utility fund. Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2013. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

K.S.A. 17-2001. Sewer fund surplus transfers to sinking fund and general fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund. Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to \$5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than \$25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. Transfer to worker's compensation reserve fund. Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Main Street	5/25/2011	12/1/2021	.75-3.75	880,000	205,000	6/1		3,719		1,969	
						12/1	12/1	3,719	100,000	1,969	105,000
Refunding & Improvement	5/1/2013	9/1/1930	2.00-2.65	2,520,000	1,425,000	3/1		15,169		12,669	
						9/1	9/1	15,169	250,000	12,669	260,000
Branch Street	10/1/2014	9/1/2024	1.15-3.6	830,000	445,000	3/1		6,230		6,230	
						3/1	9/1	6,230	85,000	5,040	85,000
Total G.O. Bonds					2,075,000			50,236	435,000	40,546	450,000
Revenue Bonds:											
Series 2013-PBC	5/1/2013	9/1/2027	2.00-2.5	3,295,000	1,880,000	3/1		20,538		18,338	
						9/1	9/1	20,538	220,000	18,338	225,000
Total Revenue Bonds					1,880,000			41,076	220,000	36,676	225,000
Other:											
Seneca Fireman Relief Asso	4/24/2006	9/1/2024	1.00	119,299	12,749	1/1	1/1	137	4,155	137	4,155
						6/1	6/1	137	4,155	137	4,155
KDHE Sewer Rehab.	7/21/2016	7/21/1936	1.91	2,231,391	2,101,387	3/1	3/1	15,785	49,217	15,785	49,217
						9/1	9/1	15,785	49,217	15,785	49,217
Total Other					2,114,136			31,844	106,744	31,844	106,744
Total Indebtedness					6,069,136			123,156	761,744	109,066	781,744

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: Seneca
Nemaha

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2020</u>	<u>2021</u>
Ad Valorem	\$125,475	\$128,843
Delinquent Tax	\$500	\$500
Motor Vehicle Tax	\$14,186	\$15,188
Recreational Vehicle Tax	\$159	\$193
16/20M Vehicle Tax	\$140	\$129
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$140,460	\$144,853
Difference in Total Taxes:	\$4,393	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$23,897,988	\$24,543,698
Did Assessed Valuation Decrease?	No	
Levy Rate	5.251	5.250
Difference in Levy Rate:	(0.001)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	1,377,587	1,445,373	723,382
Expenditures:			
General Government	0	181,580	184,280
Police Department	0	461,000	472,000
Street & Highway Department	0	392,000	397,000
Park Department	0	128,200	130,200
Other Departments	0	6,061	6,061
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	0	1,168,841	1,189,541
Cash Forward (2021 column)	1,065,271		150,499
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,065,271	1,168,841	1,340,040
Unencumbered Cash Balance Dec 31	312,316	276,532	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,265,999	1,366,826	1,340,040
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,340,040
Tax Required			616,658
Delinquent Comp Rate: 0.9%			5,242
Amount of 2020 Ad Valorem Tax			621,900

CPA Summary

Seneca

2021

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Government			
Salaries		67,300	70,000
Contractual		60,000	60,000
Commodities		6,500	6,500
Capital Outlay		15,000	15,000
		32,780	32,780
Total	0	181,580	184,280
Police Department			
Salaries		360,000	371,000
Contractual		70,000	70,000
Commodities		15,000	15,000
Capital Outlay		16,000	16,000
Total	0	461,000	472,000
Street & Highway Department			
Salaries		189,000	194,000
Contractual		42,000	42,000
Commodities		155,000	155,000
Capital Outlay		6,000	6,000
Total	0	392,000	397,000
Park Department			
Salaries		63,000	65,000
Contractual		31,000	31,000
Commodities		26,000	26,000
Capital Outlay		8,200	8,200
Total	0	128,200	130,200
Other Departments			
Salaries		4,300	4,300
Contractual		1,231	1,231
Commodities		15	15
Capital Outlay		515	515
Total	0	6,061	6,061
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 1 - Total	0	1,168,841	1,189,541

Seneca

2021

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	0	1,168,841	1,189,541
Grand Total	0	1,168,841	1,189,541

(Note: Should agree with general sub-totals.)

Seneca

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Debt Service			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.9%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Library			
Unencumbered Cash Balance Jan 1	0	0	16,192
Receipts:			
Ad Valorem Tax		125,475	xxxxxxxxxxxxxxx
Delinquent Tax		500	500
Motor Vehicle Tax		14,186	15,188
Recreational Vehicle Tax		159	193
16/20M Vehicle Tax		140	129
Commercial Vehicle Tax		4,070	3,680
Watercraft Tax		33	18
Excise Tax		50	47
	120,933		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-15,723
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	120,933	144,613	4,032
Resources Available:	120,933	144,613	20,224
Expenditures:			
Library Appropriations	120,933	128,421	147,981
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	120,933	128,421	147,981
Unencumbered Cash Balance Dec 31	0	16,192	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	123,620	140,746	147,981
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			147,981
Tax Required			127,757
Delinquent Comp Rate: 0.9%			1,086
Amount of 2020 Ad Valorem Tax			128,843

CPA Summary

Seneca

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fire Equipment	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,027	17,335	29,938
Receipts:			
Ad Valorem Tax		23,909	xxxxxxxxxxxxxxxx
Delinquent Tax		91	
Motor Vehicle Tax		2,613	2,894
Recreational Vehicle Tax		29	37
16/20M Vehicle Tax		26	24
Commercial Vehicle Tax		750	701
Watercraft Tax		6	3
Excise Tax		10	9
Interest on Idle Funds	23,602	0	0
Neighborhood Revitalization Rebate			-2,997
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,602	27,434	671
Resources Available:	39,629	44,769	30,609
Expenditures:			
Commodities		4,000	4,000
Contractual		6,200	6,200
Dispatch Support		3,931	3,931
Capital Outlay		700	700
	22,294		
Cash Forward (2021 column)			40,103
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,294	14,831	54,934
Unencumbered Cash Balance Dec 31	17,335	29,938	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	31,565	51,707	54,934
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			54,934
			Tax Required 24,325
Delinquent Comp Rate:		0.9%	207
Amount of 2020 Ad Valorem Tax			24,532

Adopted Budget Industrial Development	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	154,618	172,965	192,688
Receipts:			
Ad Valorem Tax		21,998	xxxxxxxxxxxxxxxx
Delinquent Tax		100	100
Motor Vehicle Tax		2,077	2,663
Recreational Vehicle Tax		21	34
16/20M Vehicle Tax		22	23
Commercial Vehicle Tax		490	645
Watercraft Tax		5	3
Excise Tax		10	9
	23,347		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2,995
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,347	24,723	482
Resources Available:	177,965	197,688	193,170
Expenditures:			
Economic Development	5,000	5,000	5,000
Capital Outlay	0	0	0
Cash Forward (2021 column)			212,495
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,000	5,000	217,495
Unencumbered Cash Balance Dec 31	172,965	192,688	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	175,826	198,605	217,495
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			217,495
			Tax Required 24,325
Delinquent Comp Rate:		0.9%	207
Amount of 2020 Ad Valorem Tax			24,532

CPA Summary

Seneca

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	3,334	3,334	344
Receipts:			
State of Kansas Gas Tax	56,031	52,620	46,090
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,031	52,620	46,090
Resources Available:	59,365	55,954	46,434
Expenditures:			
Capital Improvements	56,031	55,610	46,434
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	56,031	55,610	46,434
Unencumbered Cash Balance Dec 31	3,334	344	0
2019/2020/2021 Budget Authority Amount	57,179	57,305	46,434

Adopted Budget

Fire Truck	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	170,558	227,513	257,513
Receipts:			
Rural Fire Contracts		90,000	109,000
	102,312		
Interest on Idle Funds		321	321
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	102,312	90,321	109,321
Resources Available:	272,870	317,834	366,834
Expenditures:			
Contractual		10,396	10,396
Commodities		8,393	8,393
Capital Outlay		30,343	30,343
Dispatch Support		11,189	11,189
	45,357		
Cash Forward (2021 column)			306,513
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	45,357	60,321	366,834
Unencumbered Cash Balance Dec 31	227,513	257,513	0
2019/2020/2021 Budget Authority Amount	218,994	289,063	366,834

CPA Summary

Seneca

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Airport	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	8,566	10,116	10,616
Receipts:			
Service	1,550	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,550	1,000	1,000
Resources Available:	10,116	11,116	11,616
Expenditures:			
Commodities	0	500	500
Cash Forward (2021 column)			11,116
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	500	11,616
Unencumbered Cash Balance Dec 31	10,116	10,616	0
2019/2020/2021 Budget Authority Amount	7,416	10,066	11,616

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	43,152	56,463	65,486
Receipts:			
	13,551	12,898	13,909
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,551	12,898	13,909
Resources Available:	56,703	69,361	79,395
Expenditures:			
Repairs and Maintenance			
Supplies			
Capital Outlay	240	3,875	3,875
Cash Forward (2021 column)			75,520
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	240	3,875	79,395
Unencumbered Cash Balance Dec 31	56,463	65,486	0
2019/2020/2021 Budget Authority Amount	50,225	61,182	79,395

CPA Summary

Seneca

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	11,492	10,229	8,729
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	11,492	10,229	8,729
Expenditures:			
Insurance and Bonds	1,263	1,500	1,500
Cash Forward (2021 column)			7,229
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,263	1,500	8,729
Unencumbered Cash Balance Dec 31	10,229	8,729	0
2019/2020/2021 Budget Authority Amount	9,779	9,992	8,729

Adopted Budget

Meter Deposit	Prior Year	Current Year	Proposed Budget
	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	52,112	50,235	51,535
Receipts:			
Meter Deposits	4,300	4,900	4,900
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,300	4,900	4,900
Resources Available:	56,412	55,135	56,435
Expenditures:			
Refunds	6,177	3,600	3,600
Cash Forward (2021 column)			52,835
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,177	3,600	56,435
Unencumbered Cash Balance Dec 31	50,235	51,535	0
2019/2020/2021 Budget Authority Amount	54,629	58,385	56,435

CPA Summary

Seneca

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Pool Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,960,743	2,147,247	2,067,572
Receipts:			
	732,995	523,000	550,000
Interest on Idle Funds		7,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	732,995	530,000	557,000
Resources Available:	2,693,738	2,677,247	2,624,572
Expenditures:			
Lease: Principal		220,000	260,000
Lease: Interest		41,075	36,676
Capital Outlay		500	500
Operating Transfer		348,100	400,708
	546,491		
Cash Forward (2021 column)			1,926,688
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	546,491	609,675	2,624,572
Unencumbered Cash Balance Dec 31	2,147,247	2,067,572	0
2019/2020/2021 Budget Authority Amount	2,419,210	2,639,343	2,624,572

Adopted Budget

Special Parks Improvement	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	359	359	359
Receipts:			
Gifts		500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	500	500
Resources Available:	359	859	859
Expenditures:			
Capital Outlay		500	500
Cash Forward (2021 column)			359
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	500	859
Unencumbered Cash Balance Dec 31	359	359	0
2019/2020/2021 Budget Authority Amount	959	859	859

CPA Summary

Seneca

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Convention & Tourism	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	26,224	25,979	19,379
Receipts:			
Bed Tax	15,696	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,696	20,000	20,000
Resources Available:	41,920	45,979	39,379
Expenditures:			
Grants	15,941	26,600	26,600
Cash Forward (2021 column)			12,779
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,941	26,600	39,379
Unencumbered Cash Balance Dec 31	25,979	19,379	0
2019/2020/2021 Budget Authority Amount	37,175	39,624	39,379

Adopted Budget

Cemetery Trust	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,393	2,393	2,393
Receipts:			
Fees	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	2,393	2,393	2,393
Expenditures:			
Contractual	0	0	0
Cash Forward (2021 column)			2,393
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	2,393
Unencumbered Cash Balance Dec 31	2,393	2,393	0
2019/2020/2021 Budget Authority Amount	2,393	2,393	2,393

CPA Summary

Seneca

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	3,913	1,829	1,879
Receipts:			
Fines	4,900	3,050	3,050
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,900	3,050	3,050
Resources Available:	8,813	4,879	4,929
Expenditures:			
Diversions	6,984	3,000	3,000
Cash Forward (2021 column)			1,929
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,984	3,000	4,929
Unencumbered Cash Balance Dec 31	1,829	1,879	0
2019/2020/2021 Budget Authority Amount	7,200	8,013	4,929

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	219,448	215,326	243,288
Receipts:			
Water Service		415,000	415,000
Penalties		7,100	7,100
MISC		1,600	1,600
Interest		1,800	1,800
	414,670		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	414,670	425,500	425,500
Resources Available:	634,118	640,826	668,788
Expenditures:			
Salaries & Wages		215,000	216,200
Contractual Services		93,000	93,000
Commodities		6,300	6,300
Operating Transfers		83,138	85,538
Capital Outlay		100	100
	418,792		
Cash Forward (2021 column)			267,650
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	418,792	397,538	668,788
Unencumbered Cash Balance Dec 31	215,326	243,288	0
2019/2020/2021 Budget Authority Amount	688,323	751,629	668,788

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	3,215,738	3,265,351	3,486,636
Receipts:			
Electric Service		3,100,000	3,100,000
Franchise Fee		90,000	90,000
Penalties		7,100	7,100
Reimbursement		515	515
	3,175,839		
Interest on Idle Funds		9,000	9,000
Miscellaneous		60,000	60,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,175,839	3,266,615	3,266,615
Resources Available:	6,391,577	6,531,966	6,753,251
Expenditures:			
Salaries & Wages		326,050	339,310
Contractual Services		2,200,000	2,200,000
Commodities		110,180	110,200
Capital Outlay		11,000	11,000
Operating Transfers		398,100	300,000
	3,126,226		
Cash Forward (2021 column)			3,792,741
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,126,226	3,045,330	6,753,251
Unencumbered Cash Balance Dec 31	3,265,351	3,486,636	0
2019/2020/2021 Budget Authority Amount	5,474,583	6,313,414	6,753,251

CPA Summary

Seneca

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	390,607	506,163	558,701
Receipts:			
Sewer Service		350,338	350,338
MISC		750	750
	373,817		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	373,817	351,088	351,088
Resources Available:	764,424	857,251	909,789
Expenditures:			
Salaries & Wages		48,000	48,050
Contractual Services		47,000	47,000
Commodities		7,600	7,600
Capital Outlay		650	90,000
Operating Transfer		55,300	54,300
Debt Service		140,000	140,000
	258,261		
Cash Forward (2021 column)			522,839
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	258,261	298,550	909,789
Unencumbered Cash Balance Dec 31	506,163	558,701	0
2019/2020/2021 Budget Authority Amount	607,632	586,090	909,789

CPA Summary

NOTICE OF BUDGET HEARING

2021

The governing body of

Seneca

will meet on August 5, 2020 at 7:30 P.M. at 531 Main Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at 531 Main Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	1,065,271	25.418	1,168,841	25.419	1,340,040	621,900	25.338
Debt Service							
Library	120,933	5.000	128,421	5.251	147,981	128,843	5.250
Fire Equipment	22,294	0.922	14,831	1.001	54,934	24,532	1.000
Industrial Development	5,000	1.000	5,000	0.921	217,495	24,532	1.000
Special Highway	56,031		55,610		46,434		
Fire Truck	45,357		60,321		366,834		
Airport			500		11,616		
Special Parks & Recreation	240		3,875		79,395		
Ambulance	1,263		1,500		8,729		
Meter Deposit	6,177		3,600		56,435		
Pool Debt Service	546,491		609,675		2,624,572		
Special Parks Improvement			500		859		
Convention & Tourism	15,941		26,600		39,379		
Cemetery Trust					2,393		
Law Enforcement	6,984		3,000		4,929		
Water Utility	418,792		397,538		668,788		
Electric Utility	3,126,226		3,045,330		6,753,251		
Sewer Utility	258,261		298,550		909,789		
Swimming Pool	90,901		73,500		107,697		
Non-Budgeted Funds-A	928,399						
Totals	6,714,561	32.340	5,897,192	32.592	13,441,550	799,807	32.588
Less: Transfers	140,438		815,236		927,577		
Net Expenditure	6,574,123		5,081,956		12,513,973		
Total Tax Levied	761,160		778,831		xxxxxxxxxxxxxxxx		
Assessed							
Valuation	23,537,908		23,897,988		24,543,698		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	2,905,000		2,421,496		2,075,000		
Revenue Bonds	2,320,000		2,055,224		1,880,000		
Other	29,454		2,252,260		2,114,136		
Lease Purchase Principal	0		0		0		
Total	5,254,454		6,728,980		6,069,136		

*Tax rates are expressed in mills

Jane Strathman
City Official Title: City Clerk

Seneca

2021

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	666,704	27.164	81,360
Debt Service	0		0
Library	128,843	5.250	15,723
Fire Equipment	24,555	1.000	2,997
Industrial Development	24,542	1.000	2,995
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	844,644	34.414	103,075

2020 July 1 Valuation: 24,543,698

Valuation Factor: 24,543.698

Neighborhood Revitalization Subj to Rebate: 2,995,163

Neighborhood Revitalization factor: 2,995.163

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

2021

The governing body of
Sensu

will meet on August 5, 2020 at 7:30 P.M. at 531 Main Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 531 Main Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	1,065,271	25.418	1,168,841	25.419	1,384,467	666,704	27.164
Debt Service							
Library	120,933	5.000	128,421	5.251	147,981	128,843	5.250
Fire Equipment	22,294	0.922	14,831	1.001	54,934	24,532	1.000
Industrial Development	5,000	1.000	5,000	0.921	217,495	24,532	1.000
Special Highway	56,031		55,610		46,434		
Fire Truck	45,357		60,321		366,834		
Airport			500		11,616		
Special Parks & Recreation	240		3,875		79,395		
Ambulance	1,263		1,500		8,729		
Meter Deposit	6,177		3,600		56,435		
Pool Debt Service	546,491		609,675		2,624,572		
Special Parks Improvement			500		859		
Convention & Tourism	15,941		26,600		39,379		
Cemetery Trust					2,393		
Law Enforcement	6,984		3,000		4,929		
Water Utility	418,792		397,538		668,788		
Electric Utility	3,126,226		3,045,330		6,753,251		
Sewer Utility	258,261		298,550		909,789		
Swimming Pool	90,901		73,500		107,697		
Non-Budgeted Funds-A	928,399						
Totals	6,714,561	32.340	5,897,192	32.592	13,485,977	844,611	34.414
Less: Transfers	140,438		815,236		927,577		
Net Expenditure	6,574,123		5,081,956		12,558,400		
Total Tax Levied	761,160		778,831		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	23,537,908		23,897,988		24,543,698		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2018 2,905,000		2019 2,421,496		2020 2,075,000		
Revenue Bonds	2,320,000		2,055,224		1,880,000		
Other	29,454		2,252,260		2,114,136		
Lease Purchase Principal	0		0		0		
Total	5,254,454		6,728,980		6,069,136		

*Tax rates are expressed in mills

Jane Strathman
City Official Title: City Clerk